

The State Bar of California

EVALUATING FEE SCALING ELIGIBILITY FOR 2004

When evaluating fee-scaling eligibility for 2004, the State Bar will refer to these sources in determining annual individual earned income.

2003 Federal Income Tax Returns

1. Line 7, Form 1040 (*for individual tax returns*)
2. Line 1, W-2 Form (*for joint tax returns*)
3. Line 31, Schedule C (*for individual business/sole-proprietorships*)
4. Line 15(a), Schedule K-1, Form 1065 (*for partnerships*)
5. Line 1, Schedule K-1, Form 1120S (*for corporations*)

If a member is seeking a 25% waiver, then the member should look at one (or possibly more) of these sources to determine their total annual individual earned income from the practice of law or arbitration, mediator, referee or other alternative dispute resolution services. A spouse's income should not be included in this calculation.

If a member is seeking a 50% waiver, then the member should look at one (or possibly more) of these sources to determine their total annual earned income from all employment sources, not just from the practice of law. A spouse's income should not be included in this calculation.

For further tax information please contact your tax consultant or visit the IRS web site at: <http://www.irs.gov/individuals>

For further information about membership billing please contact the State Bar at 1-866-879-4532 or scaling@calbar.ca.gov

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